

**A LOCAL LAW TO PROVIDE FOR THE INCREASE OF THE MAXIMUM  
EXEMPTION ALLOWABLE AND “GOLDSTAR PARENT’S” FOR  
VETERANS’ REAL PROPERTY TAX EXEMPTION UNDER  
SECTION 458-a OF THE REAL PROPERTY TAX LAW  
LOCAL LAW NUMBER TWO OF 2007**

**WHEREAS**, Section 458-a of the Real Property Tax Law authorizes a partial exemption from real property taxes on qualifying residential real property owned by veterans; and

**WHEREAS**, Subdivision 2(d)(ii) of Section 458-a of the Real Property Tax Law authorizes counties, cities, towns and villages to reduce or increase the maximum exemption allowable by Local Law, and

**WHEREAS**, in regard to the veterans who own residential property within the Town of Hunter, it is the desire of the Hunter Town Board to increase the maximum and,

**WHEREAS**, Real Property Tax Law Section 458-a authorizes counties, towns and villages to extend eligibility for the “Alternative” Veteran’s Exemption to “Gold Star Parents” which are the parents of a child who died in the line of duty while serving in the United States Armed Forces during a period of war.

**SECTION 1:** The maximum exemptions allowable from Town of Hunter real property taxation, pursuant to Section 458-a of the Real Property Tax Law shall be eighteen thousand and 00/100 (\$18,000.00) Dollars, twelve thousand and 00/100 (\$12,000.00) dollars, and sixty thousand and 00/100 (\$60,000.00) Dollars, respectively.

**SECTION 2:** As authorized by subdivision 7 of RPTL section 458-a, the Town of Hunter hereby includes a Gold Star Parent’s (i.e., parent of a child who died in the line of duty while serving in the United States Armed Forces during a period of war) within the definition of “qualified owner” set forth in RPTL 458-a (1) (c), and property owned by a Gold Star Parent within the definition of “qualifying residential real property” set forth in RPTL 458-a (1) (d), provided that such property shall be the primary residence of the Gold Star Parent. The additional exemption provided for in RPTL 458-a (2) (c) shall not apply to real property owned by Gold Star Parent.

**SECTION 3:** Any such real property tax exemption will apply on an assessment rolls completed based upon Taxable Status Date March 1, 2007 and after

**SECTION 4:** This Local Law shall take effect immediately upon its filing with the Secretary of State.